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IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
CIRCUIT CITY STORES, INC., et al., ) Case No. 08-35653 (KRH)  
Debtors. )  
                        ) Jointly Administered  
                        )

**RESPONSE OF BAY COUNTY, FLORIDA  
TAX COLLECTOR TO TWENTY-FOURTH  
OMNIBUS OBJECTION TO CLAIMS  
(DISALLOWANCE OF CERTAIN REAL ESTATE  
TAX CLAIMS ON REAL PROPERTY  
IN WHICH DEBTORS LEASED THE REAL PROPERTY)**

Comes now Bay County, Florida Tax Collector, by counsel, and for her response to the Twenty-Fourth Omnibus Objection filed by Circuit City Stores, Inc. ("Debtor") regarding the disallowance of certain real estate tax claims on real property which the Debtors leased the real property, states as follows:

1. On or about November 13, 2008, Peggy Brannan, Tax Collector for Bay County, Florida, filed a Proof of Claim herein in the amount of \$1,462.39, indicating that the claim was for 2008 personal property taxes assessed in Bay County, Florida.
2. Pursuant to Omnibus Claims Objection Twenty-Four filed by the Debtor herein, the Debtor has objected to the Bay County Proof of Claim, Claim Number 11928 on the basis that the claim asserted in this Proof of Claim is for alleged real estate taxes on real property that

the Debtor leased, but did not own. Bay County takes issue with this. The Proof of Claim in question is for tangible personal property taxes, as evidenced on its face.

**WHEREFORE**, the Bay County, Florida Tax Collector prays that the Twenty-Fourth Omnibus Objection to the extent that it is applicable to Bay County, Florida Tax Collector, be and hereby is overruled and the claim filed by Bay County, Florida be allowed as the 2008 tangible personal property tax assessed against tangible personal property owned by the Debtor and that Bay County, Florida may have such other and further relief as is appropriate under the circumstances.

Dated: July 27, 2009

BAY COUNTY, FLORIDA TAX COLLECTOR

By /s/ Paul S. Bliley, Jr.  
Of Counsel

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Counsel for Bay County, Florida Tax Collector

**CERTIFICATE OF SERVICE**

I hereby certify that on the 27th day of July, 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.  
Paul S. Bliley, Jr.